## EITC CLAIMANTS WITH QUESTIONS SHOULD CALL THE IRS, NOT STATES

WASHINGTON – Taxpayers with questions about child custody and the Earned Income Tax Credit (EITC) should call the Internal Revenue Service, not state child support offices.

The IRS recently sent a letter to 286,000 EITC claimants raising questions about whether they were entitled to the EITC claimed on their 1999 tax returns.

The letter contained some misinformation about where taxpayers should call involving child custody issues. The letter mistakenly suggested taxpayers with EITC issues related to child custody should call state agencies, and the IRS included a Health and Human Services listing of phone numbers for state child support agencies. However, these state offices can't help resolve EITC issues.

Instead, taxpayers should call the IRS at 1-800-829-1040 to answer tax questions involving EITC.

"We apologize for any confusion or inconvenience this may have caused," said IRS Commissioner Charles O. Rossotti. "Taxpayers with any questions should call the IRS. The IRS, not the states, can help taxpayers make certain they are eligible for the EITC."

The reason for sending the letter was to ask taxpayers who claimed the EITC in 1999 to review the rules to make sure they had correctly claimed the credit. The requirement that the IRS is most concerned about is relatively simple: Any children who are used to calculate your eligibility for the EITC must have lived with you for more than half of the year.

For those receiving these letters, the IRS recommends the following steps:

- Take a moment to look at your tax return from last year. If you and your child or children did not live together for more than half of 1999, you should consider filing an amended tax return.
- For your future tax returns, please remember that you can only claim the EITC for children who have lived with you for more than half a year.

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The IRS is sending a follow-up letter to these taxpayers to reinforce these points and clarify the need to contact the IRS.

The EITC is often mistakenly claimed, and the IRS is working to ensure the accuracy of these claims.

